

The Times-Dispatch

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WEDNESDAY, JANUARY 24, 1912.

UNIFORM BOOKKEEPING FOR THE STATE.

Proper custody of the public money cannot be secured in Virginia until the Commonwealth has established and enforced a system of uniform bookkeeping in all offices handling public funds. Accuracy and uniformity are not to be had until such a system is created, in order to effect the best results.

Dr. L. S. Freeman, technical member of the State Tax Commission, in his individual report, says on this point:

"The investigation of our tax laws has required a more or less intimate study of the workings of our local treasurers' offices. Much information which was necessary for the commission could only be had from the local treasurers, and much data was available in their offices only. The writer must confess that he has been distressed and alarmed at the conditions disclosed from the reports of some local treasurers. It is often impossible to ascertain some of the simplest facts regarding the collection of the public revenue. This is to be attributed primarily to the absence of any uniform system of bookkeeping."

The State Tax Commission itself makes the following recommendation on this point:

"Finally, in reforming its assessment laws, the Commonwealth cannot afford to neglect its collection laws. The two are indissoluble. No matter how effective may be the laws levying taxes, unless the revenue collected by the carefully safeguarded, the Commonwealth cannot give to her citizens that guarantee of security which they demand."

For this reason we feel that it may not be inappropriate to emphasize the importance of the work to be done by an expert accountant who can thoroughly review and audit the books of our local collecting and disbursing officers. A uniform system of bookkeeping can easily be established, which will be of great service to the officers as to the people. A study has already been made in this direction. We recommend its vigorous prosecution, and would suggest that this work be placed under the general direction of the proposed tax commissioner, who, through a deputy in person, will have to visit the county seats and can examine the treasurers' books and open a new set of books while collecting data regarding the assessment of property. In the end this would effect a considerable saving."

It is not difficult to picture the situation in many treasurers' offices. Antiquated and unscientific methods of bookkeeping are in vogue; no uniform system whatever is observed; accounts are so tangled and so entered in some cases that nobody but the treasurer can tell what is what. One bookkeeping system obtains in one county, another in another, and almost none in some. An investigator is confronted with an up-to-date method in this county and with one entirely different in another. Consequently the investigator loses much time and money in unraveling the intricacies of inferior systems. Some books are in a chaotic condition; others, as Dr. Freeman says, in an "alarming shape." The simplest facts concerning the public money cannot be obtained.

As the Tax Commission so well says, "A uniform system of bookkeeping can easily be established which will be of great service to the officers as to the people." No honest officer can possibly object to uniformity in bookkeeping, because such a system will aid him, facilitate his work and substitute business-like methods for unbusiness-like.

Uniform accounting has been established and enforced in many States with excellent results. Indiana, for example, in 1909 adopted a uniform accounting law similar to that prevailing in other States. As a result of the system, the examinations in Indiana have brought to light many shortages and have stopped a great deal of graft. In the first fiscal year of the law's operation the net savings in expenditures by township trustees (similar to our supervisors), as compared with the expenditures for the preceding fiscal year, amounted to \$257,743.33—a splendid economy. In addition it is estimated that something like \$50,000 has been "charged back" to delinquent officials, though many of these charges are simply "constructive" and cover apparent rather than real shortages. Many evils and errors have been corrected by this uniform system of bookkeeping. The chief examiner says: "The authorities are now conducting their administration of public finances in a more conservative manner than ever before manifested in the State."

Under the Indiana law the records of every municipality, including State county, city, town and township, school and civil, must be examined every twelve months. The effect has been most excellent in furnishing a check on officials who are careless or negligent or disposed to dishonesty. They are held to a stricter responsibility than ever before; the opportunities for public losses through negligence or graft are correspondingly reduced.

This uniform system of bookkeeping has been a splendid investment for Indiana. It has saved already hundreds of thousands of dollars that otherwise would have been lost; it is bringing order out of

chaos in hundreds of offices where systematic accounting was unknown. Best of all, it is everywhere cutting down the possibilities of graft and compelling the financial affairs of the city, county, town and township to be administered on a business basis.

To her great profit, Virginia will follow the example of other States. If the system has proved a fine investment and a great economy for Indiana, why not for Virginia? No successful big business would think of using several different systems of bookkeeping. A uniform system is business-like and would be a great reform in the State's business. The Times-Dispatch fully indorses the recommendation of the State Tax Commission and urges its adoption. Here is a chance to stop leakage of the public money; why not apply the solder that all have used so successfully?

ULSTER'S HYSTERIA.

The "men of Ulster," and the women also, at least a part of them, have indeed worked themselves up to a "fine frenzy" over the home rule question. What, in its incipency, was regarded, and for the most part treated, as an inconsequential excitement and protest, inspired and engendered largely by a few fanatical demagogues, has undeniably developed into an organized movement embracing thousands and constituting the issue, for the time being, at any rate, somewhat of a burning one.

Great mass-meetings of the oppositionists have been held, at which resolutions were adopted declaring that Ulster would never, no never, accept home rule—would never submit to a Dublin Parliament. By the score most incendiary speeches, verging on disloyalty, have been made, and threats of secession and of armed resistance have been freely indulged in. In truth it has been reported, with how much basis of fact we know not, that already bands are drilling in anticipation of the fray. For the larger share, this Unionist intemperance is confined to the Ulster Unionists, but here and there we find evidences that it is spreading to England and awakening sympathy and echoing expression there.

None the less, there is no reason to take the situation very seriously, so far as the final outcome is concerned. In many of its bearings, some of them important, and having a far-reaching relation to British politics, the hysterical outburst in Ulster, which has been wittily termed "Ulsteria," is decidedly premature.

It may be considered a foregone conclusion that the present government of the United Kingdom will push a home rule bill through the House of Commons, most probably at this session. That for the obvious reason that Mr. Asquith is pledged to that concession in consideration of the Irish Nationalists having aided the government in passing its special English measures, such as the old age pensions, the new land tax and the insurance laws, and in abolishing the Lords' absolute veto; and more obviously for the reason that Redmond and his following have the power to turn the government over, and would not hesitate so to do should it break faith on the Irish issue.

But after the Premier has delivered the goods in the Commons, what? It will still be a far cry to home rule—to any final enactment of such legislation. Even Mr. Asquith admits that before home rule can become an accomplished fact it must have solid public support. It is generally conceded that just so surely as the Commons will pass the bill, will the Lords use their limited veto to throw it out, thus necessitating its passage a second time by the Commons, and should the Lords veto it a second time, which would be entirely within their prerogative, it will have to be passed a third time by the lower chamber before it can become effective.

Since this action will have to be taken at successive sessions, it will be readily understood that several years must elapse before the ultimate conclusion of the matter can be reached. Meanwhile, considering the heterogeneous character of Mr. Asquith's combination or coalition, several exigencies may arise that will afford an opportunity for appeal on home rule—for appeal for justice for Ireland—to the same sober sense of the masses.

Meanwhile, also, the Ulster Unionists will have ample time in which to reflect that they are, after all, but a bare majority of the men of Ulster, and that if it came to civil war they would be confronted with quite a formidable army of their neighbors and kin on the other side. This, apart from all other factors of the problem, such as common sense, rational reaction, and unavoidable conviction of the futility of kicking against the pricks, should the popular will of Great Britain decree home rule, can be pretty safely calculated upon to cool down the would-be Ulster rebels.

A COLLEGE FOR CITY OFFICIALS.

Düsseldorf, Germany, is famous in the municipal world as a model city. Its scientific spirit and painstaking thoroughness in city administration and city building are world famous. A significant feature of these characteristics was the recent opening of an institution in that city for the education of the higher officials of German municipalities. Düsseldorf has conceived a plan under which a special college or university, intended for the training of the chief municipal officials, has been created.

This institution will be supported and controlled by the municipality. The course is intended to cover two semesters of three months lecture periods each, at the end of which students will undergo a graduating examination. The course of study will cover all phases of municipal law, connected

in several instances with practice; also the modern problems in the life of a municipality, such as the labor question, the relief of the poor, local questions as a whole, public sanitation, the organization of city government and city charters.

The tuition fee will be 100 marks or about \$26 a semester. The teachers are authorities in their special branches and are drawn from the circles of university professors, judges of high courts and men who have had practical experience in municipal administration.

The institution will be open to men who have graduated from a "gymnasium" or a "real gymnasium" of the first class or to those who have passed an examination equivalent to the graduating examinations of one of these institutions, for example, the officers' examination for the army. Many officers of the army, finding that their advancement is too slow, as well as people who first intended to serve the state as jurists, abandon their careers after some years and try to secure positions in the municipal service. It is expected that many of these men will study in this new and unique university.

Moreover, city officials who, without having passed the examinations mentioned above, made good this lack of academic training by years of practical work in the municipal service, as Mayor of smaller cities, etc., will probably take up theoretical studies in the new university. Engineers and men engaged in the several branches of technical work, whose co-operation is so important for the development of a modern city, will also become students in the Düsseldorf institution.

In Germany, it will be remembered, high municipal service is a profession. A well qualified municipal officer serves in any municipality, regardless of his former residence. A good city officer is promoted from office in a small town to a larger, and so on. German cities think nothing of electing some man who has made good in another city as their Mayor or other high and trusted official.

TWO GENTLEMEN OF CHICAGO.

"Is it true that a few days ago you fined a woman \$1 and costs for picking up coal on a railway right of way and then paid the fine out of your own pocket?" asked a stranger in Municipal Court Judge Rooney's court last week in Chicago.

"Yes, it is true," replied the Judge. "Why did you fine her?" the stranger asked.

"Because if I discharged the woman it would leave the railway detectives who arrested her liable to a suit for damages; they were acting under instructions and according to law; but the woman was destitute," the Judge replied.

"Too bad," the stranger mused. Then he wrote out unostentatiously a check for \$100. "Take this and use it as you see fit in similar cases. I am sorry I cannot afford to give you more."

It was the Chicago Tribune which told this story about J. S. Templeton, a Board of Trade man. The poor woman referred to in Mrs. Mary Czerwinski, who had a family of hungry, cold children. She had no fuel, and so, without friends and without resources, she tried to gather a few ounces of coal from the railway roadbed, where it had been dropped from coal cars and tenders. For trying to take a mite to warm her shivering children this widow was arrested for trespass and haled into court.

Two kind-hearted, real gentlemen of Chicago, Judge Rooney and Mr. Templeton! The plight of this forlorn and helpless woman appealed to their sympathetic natures, and both have made the path smoother for some of the unfortunate outcasts whom society will not care for and upon whom the law falls crushingly at times. Men like these, who never sought publicity for their benefactions, men of no great wealth, are true philanthropists, giving where the giving is most needed; helping where the helping counts. Cases like these affirm the dictum of old, that "kind hearts are more than coronets." The average man is warm-hearted and generous; perhaps the world's real helpers to today are the obscure men whose good deeds are obscured.

ELECTED BY MONEY.

The Senate investigating committee gives Senator \$107,000 Stephenson a clean bill. They report that they could find no proof of corruption; they say that spending \$107,000 is pernicious. That isn't far from charging dishonesty. A man who gets into office by pernicious methods is discredited and unfit for public trust. In his public trust he will be no higher than his source of power and position.

A man who spends \$107,000 to be elected to the United States Senate ought not to be allowed to sit in that body. His money sent him there, not his fitness for public service. He could beat a poor candidate, no matter how able and worthy the poor man might be. It is not pleasant to think that men can outbid deserving men in the public favor by the use of money, but such is the disgusting and disgraceful fact.

Tax equalization is the paramount legislative issue.

What has become of the bill to create twenty-five extra colonels for the Governor's staff?

Has she proposed yet?

It is earnestly to be hoped that when China goes through her predicted period of reconstruction preparatory to becoming a republic, she will reconstruct the names of her statesmen.

QUERIES & ANSWERS

Robert Gibboney.
Can you give anything of the public service of Robert Gibboney, of the county, Va.?
Only that he served in the House of Delegates of Virginia in 1866.

Names of Newspapers.
Please give me the name of a prominent newspaper in Los Angeles and of one in San Francisco.
Los Angeles Times.
San Francisco Examiner.

Compulsory Education.
How can I get information relative to compulsory education?
The Commissioner of Education, Washington, D. C., will send you bulletins covering the subject.

Names of Councilmen.
Publish the names of Councilmen and Aldermen of the city of Richmond.
J. B. CLARKE.
This would require a great deal of space, and you can get the information over the phone of the Council chamber.

Voice of the People

Commissioner Claxton on the Co-Ordinate College for Women.
Mrs. B. B. Munford, Richmond, Va.:
My Dear Mrs. Munford: In response to your communication to me in regard to the plan for a co-ordinate college for women at the University of Virginia, permit me to say that I am most heartily in favor of the plan provided in the bill now pending in the Legislature of Virginia for the establishment of such a college. The principle of democracy, which, if it means anything, must mean equal opportunity for all, demands that any State that provides in any kind of way for the education of men must make similar and equal provision for the higher education of women. Whether the provision for the education of men and women shall be made in the same institution or in separate institutions is a question both of economy and of educational principle. The fundamental principles of education demand that they shall be in the same institution, and this is becoming very rapidly a world-wide custom. The great majority of colleges and universities in this country, including all the State universities, except four, now admit women on practically the same terms as men. In the West and in many of the Southern States the colleges and universities are frankly co-educational. In the East some of the more important and older universities have responded to this movement by establishing co-ordinate colleges for women in much the same manner as is proposed in the Virginia bill, and this arrangement probably corresponds more closely to our more conservative ideas.

I understand that the plan for the establishment of a co-ordinate college for women in the vicinity of the buildings of the University of Virginia is to be under the general control of the board of visitors of the university, the instruction to be given, as far as may be, to be done to the same standard as that given to the men, and that young men and young women will not be taught in the same classes in any of the same subjects. I feel sure that such an arrangement will be good for the women of this State, offering them an opportunity for higher education which they do not now have, and which the State owes to them and which it must provide out of duty to itself.

I am inclosing a memorandum prepared by the chief clerk of the Bureau of Education setting forth in some detail the results of the establishment of co-ordinate colleges in connection with other institutions of higher learning.

Yours sincerely,

P. P. CLAXTON,

U. S. Commissioner of Education,

January 20, 1912.

MEMORANDUM.


Massachusetts.
Radcliffe College, the affiliated women's college of Harvard University, was started as a separate institution in 1879 by the Society for Collegiate Instruction. It was established for the purpose of giving to women students the same opportunities for education and the same advantages as those enjoyed by the men students at Harvard University. The requirements for admission to Harvard College and the courses of instruction given in Radcliffe College correspond both to the undergraduate and the graduate courses offered by Harvard University. While the board of trustees and the financial management are separate from those of Harvard, all of the instruction is given by members of the Harvard faculty. Notwithstanding the location in the State of Massachusetts of several of the largest independent women's colleges, the wisdom of the establishment of this affiliated college of Harvard University is shown by the large number of students (485 in 1910) in attendance at Radcliffe College.

New York.
Barnard College, the women's college of Columbia University, was founded in 1897. It has a separate corporate organization, and all of the undergraduate instruction is given separately from the women students. However, women who have taken their first degree are accepted by Columbia University on the same terms as men for the degrees of master of arts and doctor of philosophy. Barnard College does not confer degrees, but students who complete the courses in Barnard College receive the degrees of Columbia University. The number of undergraduate students enrolled in Barnard College in 1910 was 535, while 445 women were enrolled in the graduate department of Columbia University.

Rhode Island.
The Women's College in Brown University was founded in 1863. At first only the privileges of university examinations and certificates of proficiency were granted. In June, 1892, all the college and university de-

A BOY IN WINTER-TIME.
By John T. McCutcheon.

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THE FAIRY STORY—"Once upon a time there was a very beautiful little fairy princess..."

grees and the graduate courses were opened to women. In November, 1897, the institution was accepted by the corporation and officially designated the Women's College in Brown University. The immediate charge of this department, as of all others in the corporation, is in the hands of the corporation. The aim of the Women's College is to offer to all properly prepared women the same examinations, the same courses of study under the same teachers and the same instruction upon the same basis as that given to the men, but to provide for the women a separate college. The faculty of the Women's College is composed of the heads of all departments of instruction in Brown University, together with all professors and instructors who are actually teaching in the college. The Women's College has a separate recitation hall, gymnasium, and dormitory, but uses the various libraries, laboratories, and museums of the university. In 1911 there were enrolled 195 students in the undergraduate department of the Women's College, and up to the close of the year 1910 there had been graduated 525 women.

Ohio.
The College for Women of the Western Reserve University was established in 1888. During the first three years the college depended largely for its instruction upon the faculty of the university. At the end of that period, however, it acquired a separate corps of instructors, so that now the two colleges, the one for men and the other for women, each has a faculty of its own. The two colleges have a common standard of work, and by exchange of work and other arrangements instruction is given in each college by the same faculty. The Women's College is given in each college by the same faculty. The Women's College is given in each college by the same faculty.

Louisiana.
Another instance of an affiliated institution is the Sophie Newcomb Memorial College for Women, which is affiliated with Tulane University. The undergraduate instruction given to the women is entirely separate from that given to the men and is conducted by a separate faculty. The graduate department of the university has been open to the students of the Newcomb Memorial College since 1896. There were enrolled in the Newcomb Memorial College in 1910 440 students in the undergraduate college department. The establishment of these various colleges has made it possible to give to the women instruction similar to that given to the men by the important institutions with which they are connected.

No Sunday Meetings of A. P. V. A.
To the Editor of The Times-Dispatch: Sir.—The statement contained in the community edition of the Sunday Times-Dispatch that the A. P. V. A. has held meetings on Sunday is incorrect. No meeting of the Association for the Preservation of Virginia Antiquities was ever held on Sunday.

MRS. J. TAYLOR ELLYSON,
President.

ident of the Wiltshire County Council, and chairman, that is to say, president, of the Quarter Sessions. It was in that year that he married Miss Caroline Fitzgerald. The union did not turn out happily. Perhaps Lord Fitzmaurice was too much of an invalid to prove a congenial companion to his wife. At any rate, in 1905 she sought and obtained from the court a divorce, but an annulment of the union, and some years later married Dr. Philipp, a scientist who is principally known to fame by his association with the Duke of Abruzzi, on the occasion of his trip to the Himalayas. Philipp wrote a very clever book about the expedition, and it was his wife who translated it into English.

Much has been written about the French ex-Premier Caillaux, and there is little of it that can be said to have been to his advantage, stress being especially laid upon the fact that he was the late Duc de Morny, not alone in his manners and his appearance, but also in his gallantries.

It seems that about a year ago, when the Crown Prince of Germany was in Cairo, awaiting the return of the Crown Prince from India, Caillaux, then Minister of Finance, arrived in the Egyptian capital, and another former Cabinet official, M. Barthou, they took up their quarters at the same hotel at which the future Empress of Germany was staying. The Crown Prince, who is a particularly charming and unaffected woman, used to enjoy taking her meals in the public dining-room, and was never subjected to any annoyance in connection therewith. Naturally, she looked upon the scene. Unfortunately, his taste, and that of his companion, M. Barthou, were placed in the vicinity of that of the Crown Princess, and of her party, and he made himself so intensely offensive by ogling her that one fine morning the proprietor of the hotel came to him and told him that the chamberlain of the Crown Princess had complained of his insolence, and had requested that he would take his dinner elsewhere, in order to protect the Crown Princess and her party from any further annoyance.

Caillaux blustered a good deal, talked of invoking the intervention of the French minister plenipotentiary, and the French minister plenipotentiary, but he would wait for the indignity offered to himself as a former Cabinet minister, and also expressed his wish to fight a duel with the chamberlain, prudently, however, declaring that he would wait for a challenge. Naturally, the chamberlain did not see his way to gratify the vanity and craze for notoriety of the French minister, and for any matter in which he was connected with the Crown Princess would be connected, ex-minister, however, with the inevitable, and being compelled to seek quarters elsewhere.

The affair came to the ears of the Crown Prince and to those of the Kaiser, and, according to the admissions of the German Minister of For-

eign Affairs, Von Kiderlen-Waechter, the presence of a man so objectionable to Emperor William, at the head of the French government, constituted a serious impediment to the friendly relations between France and Germany on the subject of Morocco. In fact, there are those who say that it was owing to personal animosity to Caillaux, that the Kaiser sent his warship Panther to Agadir, on the coast of Morocco, thereby precipitating the crisis which brought France and Germany to the very brink of a war, and also was the real cause of the extraordinary demonstration made by the Crown Prince in the Reichstag, of his disapproval of any kind of friendly understanding with the French government as then constituted.

Of course the international crisis of last summer and autumn on the subject of Morocco which caused England to place her fleet upon a war footing, and Germany as well as France to give orders for the mobilization of their respective armies, was not entirely due to the behavior of ex-Premier Caillaux at Agadir. But there is no doubt that many to the French nation was on the subject of Morocco which caused England to place her fleet upon a war footing, and Germany as well as France to give orders for the mobilization of their respective armies, was not entirely due to the behavior of ex-Premier Caillaux at Agadir. But there is no doubt that many to the French nation was on the subject of Morocco which caused England to place her fleet upon a war footing, and Germany as well as France to give orders for the mobilization of their respective armies, was not entirely due to the behavior of ex-Premier Caillaux at Agadir.

Mrs. Annan Bryce, a frequent visitor to this country, and known to every one at Washington through her stays with her brother and sister-in-law, Ambassador and Mrs. Bryce, at the English embassy there, has lately joined the ranks of the island queens, to treat such creatures with contempt and with a shrug of the shoulders. But when one recalls the fear which prevailed at an international conflagration, and the grave economic disturbances resulting therefrom, one can hardly help shuddering at the idea of having the ship of state at the helm of the state of a great nation.

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COMFORT IN TRAVELING
The National State and City Bank
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LETTERS OF CREDIT
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Business Men's Lunch
The Ladies of the Church of the Covenant will hold a Business Men's Lunch at
809 East Franklin Street
for a week, beginning
Tuesday, January 23.
Good home cooking and quick service at reasonable prices.
DINNER SERVED FROM 12:30.
Vegetable Soup, Turkey, Cranberry Sauce, Celery, Pickle, Tomatoes, Sauce, Bonticello White Water.
Dinner, 50 cents. Dinner, without soup and dessert, 35 cents.

La Marquise de Fontenoy
Abe Martin



Few will recognize under the name of Madame Philipp, whose death has just taken place at Rome, the lady who was at one time the wife of Lord Fitzmaurice, younger brother of the Marquis of Lansdowne. In her obituary notice she is described as a gifted Englishwoman. She was nothing of the kind, having been the daughter of W. J. Fitzgerald, of Litchfield, and became one of the leading figures of the Unionist administration, remained an adherent of Mr. Gladstone, and figured as Under-Secretary of State for Foreign Affairs in the Campbell-Bannerman administration, being afterwards given a seat in the Cabinet as Chancellor of the Exchequer of Lancashire. He is an old-looking, clean-shaven, bald-pated man, extremely learned, and also credited with a strain of the blood of both Louis XV. of France and of the great Talleyrand in his veins, through the maternal side of his house, to which ancestry he is doubtless indebted for his marvellous knowledge of French. This has been of inestimable use to him in the many foreign missions in which he has been employed. He is not only a singularly discreet and able diplomat, but also a clever debater and a gifted writer, among the best known of his books being his interesting "Life of the Earl of Granville."

In 1885 he was overtaken by a serious illness, which led to his withdrawal from the parliamentary arena for a period of thirteen years. But by 1899 he had recovered sufficiently to undertake a lot of semi-public work, as pres-